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Committee of Experts on International Cooperation in Tax Matters
First session
Geneva, 5-9 December 2005

Proposed agenda and draft programme of work for the first session of the Committee of Experts on International Cooperation in Tax Matters*

Proposed agenda for the first session

Geneva, 5 to 9 December 2005

(Based on the agenda agreed at the 11th meeting of the former Ad Hoc Group of Experts on International Cooperation in Tax Matters)

1. Opening of the session by the representative of the Secretary-General (closed meeting).
2. Adoption of the agenda (closed meeting) (see E/C.18/2005/1).
3. Election of the Chairperson and Rapporteur of the Committee of Experts (closed meeting).
4. Consideration of rules of procedure and other organizational issues (closed meeting).
5. Designation/confirmation of a steering group of the Committee (if deemed necessary) (closed meeting).
6. Discussion on substantive issues related to international cooperation in tax matters:
   (a) Treaty abuses and treaty shopping (see E/C.18/2005/2);
   (b) Mutual assistance in collecting of tax debts (see E/C.18/2005/3);
   (c) Earnings stripping (see E/C.18/2005/4);
   (d) Modified permanent establishment definition (see E/C.18/2005/5);

* The present document was submitted late due to a delay in the approval of the appointment of new members to the newly established Committee of Experts on International Cooperation in Tax Matters.

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(e) Taxation of income derived by participants in development projects (see E/C.18/2005/9).

7. Revision of the United Nations Model Double Taxation Convention between Developed and Developing Countries (see E/C.18/2005/10, Add.1 and Add.2).

8. Review and adoption of the revised draft Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries.

9. Dates and agenda for the next session of the Committee (2006).

10. Adoption of the report of the session to be submitted to the Economic and Social Council.

Draft programme of work for the first session

Geneva, 5 to 9 December 2005

Monday, 5 December 2005

9 a.m.-10 a.m.		Registration of participants
10 a.m.-11 a.m.	Item 1:	opening of the session by the representative of the Secretary-General (closed meeting)
11 a.m.-1 p.m.	Item 2:	adoption of the agenda and organization of work (closed meeting) (see E/C.18/2005/1)
	Item 3:	election of the Chairperson and Rapporteur of the Committee of Experts (closed meeting)
	Item 4:	consideration of rules of procedure and other organizational issues (closed meeting)
	Item 5:	designation/confirmation of a "steering group" of the Committee (if deemed necessary) (closed meeting)
1 p.m.-3 p.m.		Lunch break
3 p.m.-6 p.m.	Item 6:	discussion on substantive issues related to international cooperation in tax matters
		(a) Treaty abuses and treaty shopping (see E/C.18/2005/2)
		Presenter: Jacques Sasseville

Tuesday, 6 December 2005

10 a.m.-10.30 a.m.		Report of the Rapporteur
10.30 a.m.-1 p.m.	Item 6:	consideration of item, continued
		(b) Mutual assistance in collecting of tax debts (see E/C.18/2005/3)
		Presenter: Jacques Sasseville
1 p.m.-3 p.m.		Lunch break

3 p.m.-6 p.m.	Item 6:	consideration of item, continued
		(c) Earnings stripping (see E/C.18/2005/4)
		Presenter: Patricia Brown

Wednesday, 7 December 2005

10 a.m.-10.30 a.m.		Report of the Rapporteur
10.30 a.m.-1 p.m.	Item 6:	consideration of item, continued
		(d) Modified permanent establishment definition (see E/C.18/2005/5)
		Presenter: Hans Pijl
1 p.m.-3 p.m.		Lunch break
3 p.m.-6 p.m.	Item 6:	consideration of item, continued
		(e) Taxation of income derived by participants in development projects (see E/C.18/2005/9)
		Presenter: Victor Thuronyi

Thursday, 8 December 2005

10 a.m.-10.30 a.m.		Report of the Rapporteur
10.30 a.m.-1 p.m.	Item 7:	revision of the United Nations Model Double Taxation Convention between Developed and Developing Countries (see E/C.18/2005/10, Add.1 and Add.2)
		Presenters: David Spencer and Jefferey Owens
1 p.m.-3 p.m.		Lunch break
3 p.m.-6 p.m.	Item 8:	review and adoption of the revised draft Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries

Friday, 9 December 2005

10 a.m.-10.15 a.m.	Item 9:	dates and agenda for the next session of the Committee (2006)
10.15 a.m.-1 p.m.	Item 10:	adoption of the report of the session to be submitted to the Economic and Social Council
1 p.m.-3 p.m.		Lunch break
3 p.m.-4.30 p.m.	Item 10:	consideration of item, continued
4.30 p.m.-6 p.m.		Adoption of the report of the first session of the Committee of Experts on International Cooperation in Tax Matters
		Closure of the session